

By: Davis of Harris

H.B. No. 2475

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the sales and use tax exemption for certain amusement
3 services.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section [151.3101](#), Tax Code, is amended by adding
6 Subsection (d) to read as follows:

7 (d) An amusement service remains exclusively provided under
8 Subsection (a)(3) or (5) if an entity described by Subsection
9 (a)(3) or (5) contracts with another entity not listed in or
10 described by Subsection (a) to provide touring Broadway
11 productions:

12 (1) subject to a contract with the other entity for:

13 (A) a term of at least five years; and

14 (B) at least five presentations each year; and

15 (2) held at a location either owned by, or leased or
16 licensed for a term of at least one year to, the contracting entity
17 described by Subsection (a)(3) or (5).

18 SECTION 2. The change in law made by this Act does not
19 affect taxes imposed before the effective date of this Act, and the
20 law in effect before the effective date of this Act is continued in
21 effect for purposes of the liability for and collection of those
22 taxes.

23 SECTION 3. This Act takes effect September 1, 2017.